Vietnam Tariff Intelligence

HS 8408.90.91 detail

HS code	8408.90.91
Description	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) / - Other engines: / - - Other: / - - - For machinery of heading 84.29 or 84.30
Unit	chiếc
Generated	04/11/2026 08:02:09
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/84089091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K12939
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N12939
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q12939
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH, ID)	0% (except KH, ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, ID, LA, MY)	0% (except KH, ID, LA, MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E12217
ATIGA	2022	2022	0	AT!E12160
ATIGA	2023	2023	0	AT!F12160
ATIGA	2024	2024	0	AT!G12160
ATIGA	2025	2025	0	AT!H12160
ATIGA	2026	2026	0	AT!I12160
ATIGA	2027	2027	0	AT!J12160
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E12212
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F12212
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G12212

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H12212
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I12212
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J12212
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E12213
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F12213
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G12213
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H12213
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I12213
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J12213
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F12216
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H12166
AIFTA	30/12/2022	2022	*	AI!F12172
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G12172
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H12172
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I12172
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J12172
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K12172
VKFTA	2022	2022	0	VK!E12205
VKFTA	2023	2023	0	VK!F12205
VKFTA	2024	2024	0	VK!G12205
VKFTA	2025	2025	0	VK!H12205
VKFTA	2026	2026	0	VK!I12205
VKFTA	2027	2027	0	VK!J12205
VCFTA	2022	2022	2	VC!D12250
VCFTA	2023	2023	1	VC!E12250
VCFTA	2024	2024	0	VC!F12250

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G12250
VCFTA	2026	2026	0	VC!H12250
VCFTA	2027	2027	0	VC!I12250
VN-EAEU	2022	2022	0	EAV!D12235
VN-EAEU	2023	2023	0	EAV!E12235
VN-EAEU	2024	2024	0	EAV!F12235
VN-EAEU	2025	2025	0	EAV!G12235
VN-EAEU	2026	2026	0	EAV!H12235
VN-EAEU	2027	2027	0	EAV!I12235
AHKFTA	2022	2022	6	AKH!D12235
AHKFTA	2023	2023	4	AKH!E12235
AHKFTA	2024	2024	4	AKH!F12235
AHKFTA	2025	2025	2	AKH!G12235
AHKFTA	2026	2026	2	AKH!H12235
AHKFTA	2027	2027	0	AKH!I12235
EVFTA	2022	2022	7,2	EV-NK!D12252
EVFTA	2023	2023	6,3	EV-NK!E12252
EVFTA	2024	2024	5,4	EV-NK!F12252
EVFTA	2025	2025	4,5	EV-NK!G12252
EVFTA	2026	2026	3,6	EV-NK!H12252
EVFTA	2027	2027	2,7	EV-NK!I12252
UKVFTA	2022	2022	7,2	UKV!D12251
UKVFTA	2023	2023	6,3	UKV!E12251
UKVFTA	2024	2024	5,4	UKV!F12251
UKVFTA	2025	2025	4,5	UKV!G12251
UKVFTA	2026	2026	3,6	UKV!H12251

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	2,7	UKV!I12251
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D12227
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E12227
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F12227
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G12227
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H12227
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I12227
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J12227
RCEP A	2022	2022	9	RCEPT-A!D12235
RCEP A	2023	2023	8	RCEPT-A!E12235
RCEP A	2024	2024	7	RCEPT-A!F12235
RCEP A	2025	2025	6	RCEPT-A!G12235
RCEP A	2026	2026	5	RCEPT-A!H12235
RCEP A	2027	2027	4	RCEPT-A!I12235
RCEP B	2022	2022	9	B!D12235
RCEP B	2023	2023	8	B!E12235
RCEP B	2024	2024	7	B!F12235
RCEP B	2025	2025	6	B!G12235
RCEP B	2026	2026	5	B!H12235
RCEP B	2027	2027	4	B!I12235
RCEP C	2022	2022	9	C!D12235
RCEP C	2023	2023	8	C!E12235
RCEP C	2024	2024	7	C!F12235
RCEP C	2025	2025	6	C!G12235
RCEP C	2026	2026	5	C!H12235
RCEP C	2027	2027	4	C!I12235

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D12234
RCEP D	2023	2023	8,2	D!E12234
RCEP D	2024	2024	7,3	D!F12234
RCEP D	2025	2025	6,4	D!G12234
RCEP D	2026	2026	5,5	D!H12234
RCEP D	2027	2027	4,5	D!I12234
RCEP E	2022	2022	9	E!D12238
RCEP E	2023	2023	8	E!E12238
RCEP E	2024	2024	7	E!F12238
RCEP E	2025	2025	6	E!G12238
RCEP E	2026	2026	5	E!H12238
RCEP E	2027	2027	4	E!I12238
RCEP F	2022	2022	9	F!D12235
RCEP F	2023	2023	8	F!E12235
RCEP F	2024	2024	7	F!F12235
RCEP F	2025	2025	6	F!G12235
RCEP F	2026	2026	5	F!H12235
RCEP F	2027	2027	4	F!I12235
VIFTA	2024	2024	9	VI!F11315
VIFTA	2025	2025	8	VI!G11315
VIFTA	2026	2026	7	VI!H11315
VIFTA	2027	2027	6	VI!I11315

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8408.90 has 7 lines; 8408.90.91 is distinguished from its siblings by: For machinery of heading 84.29 or 84.30.	8408.90.10 Of a power not exceeding 18.65 kW; 8408.90.51 Of a kind used for machinery of heading 84.29 or 84.30; 8408.90.52 Of a kind used for railway locomotives or tramway vehicles; 8408.90.59 Other; 8408.90.92 Of a kind used for railway locomotives or tramway vehicles; 8408.90.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8408.90.91. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 8408.90.91 was checked against BT2026 (cell BT2026!N12939), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.